

Suggested Accounting Entries for Consideration
Teacher Retirement Plan

Measurement Date of June 30, 2014
Measurement Period of July 1, 2013 thru June 30, 2014
Financial Statement Date of June 30, 2015
Entries applicable for the fiscal year ended June 30, 2015

	<u>Debit</u>	<u>Credit</u>
1 Deferred Outflows related to pensions	Employer to insert	
1 Employer to determine appropriate account		Employer to insert

Recording of employer contributions during the year ended 6-30-15

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Measurement Date of June 30, 2014

Measurement Period of July 1, 2013 thru June 30, 2014

Financial Statement Date of June 30, 2015

Entries applicable for the fiscal year ended June 30, 2015

	<u>Debit</u>	<u>Credit</u>
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Recording of employer contributions during the year ended 6-30-15

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